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SOUTHWEST

SOUTHWEST AIRLINES CO.

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February 12, 2003

Docket Management System
U.S. Department of Transportation
Room Plaza 401
400 Seventh Street, S.W.
Washington DC 20590

Re: Revisions to PFC Rules for Compensation to Air Carriers,
Docket No. FAA-2002-13918 -24

Dear Sirs:

Please find enclosed for filing two copies of the Comments of Southwest Airlines Co. in the above docket. Please note that these comments include two affidavits which have not been executed due to logistical difficulties. Southwest will file fully executed copies of these affidavits in this docket later this week.

Sincerely,

Robert W. Kneisley

BEFORE THE
DEPARTMENT OF TRANSPORTATION
FEDERAL AVIATION ADMINISTRATION
WASHINGTON, D.C.

In the matter of

REVISIONS TO PFC RULES FOR
COMPENSATION TO AIR CARRIERS

Notice of Proposed Rulemaking No. 02-19

Docket No. FAA-2002-13918

COMMENTS OF
<u>SOUTHWEST AIRLINES CO.</u>

Communications with respect to this document should be sent to:

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February 12, 2003

BEFORE THE
DEPARTMENT OF TRANSPORTATION
FEDERAL AVIATION ADMINISTRATION
WASHINGTON, D.C.

In the matter of	)	
REVISIONS TO PFC RULES FOR COMPENSATION TO AIR CARRIERS	)	Docket No. FAA-2002-13918
Notice of Proposed Rulemaking	)	

COMMENTS OF
SOUTHWEST AIRLINES CO.

Southwest Airlines Co. ("Southwest") submits the following comments in response to the Notice of Proposed Rulemaking ("NPRM") issued by FAA on November 27, 2002 in the above docket. 67 Fed. Reg. 70878 (November 27, 2002). In the NPRM, FAA requests comments on its proposal to revise air carrier Passenger Facility Charge ("PFC") handling fees. To that end, Southwest concurs in the comments submitted by the Air Transport Association ("ATA") on behalf of its member carriers.

Southwest is filing these separate comments to address two additional issues: (1) the proper basis on which to assess the PFC handling fee, *i.e.*, "collected" PFCs rather than "remitted" PFCs; and (2) the need for FAA to give full weight to the costs submitted by Southwest in computing the new PFC handling fee.

I. THE PFC HANDLING FEE SHOULD BE ASSESSED ON ALL PFCS "COLLECTED".

When Congress established the PFC program in 1990, it intended for air carriers to be fully compensated for all "necessary and reasonable" costs associated with collecting and handling PFCs for their airport sponsors. The NPRM specifies that on a going forward basis, air carriers are to retain the handling fee based on the number of PFCs *collected.* The NPRM suggests, however, that the handling fee under the current rule applies only to PFCs *remitted.* Southwest believes that this statement is at odds with both the statute and the rulemaking record on which the FAA set the current handling fee at $0.08, and would result in significantly undercompensating air carriers for handling PFCs.

Southwest therefore endorses the comments filed by United Airlines, which provide a full articulation of the reasons supporting the "collected PFC" methodology. Southwest also concurs in the specific relief United requests: that FAA indicate in the final rule that the unit of collection continues to be PFCs collected, or alternatively, that the FAA explicitly recognize that a dispute exists over the interpretation of the existing rule and that the current rulemaking expresses no view as to whether the old compensation fee was based on PFCs collected or PFCs remitted.

II. FAA MUST GIVE FULL WEIGHT TO SOUTHWEST'S COSTS IN COMPUTING THE NEW PFC HANDLING FEE IN ORDER TO PROPERLY COMPENSATE ALL AIR CARRIERS FOR COLLECTING PFCS.

In the NPRM, FAA proposes to give only partial credit to the PFC disclosure costs that Southwest submitted. Disclosure costs result from the FAA requirement that air carriers provide notice in all fare-based advertising to which PFCs apply.

Accordingly, all incremental costs associated with this disclosure requirement constitute FAA-approved PFC costs eligible for reimbursement. The NPRM states that its partial weighting of Southwest's disclosure costs is preliminary and invites Southwest to submit additional data in support of those costs, indicating that the sufficiency of this supplemental information will influence FAA's decision to ultimately incorporate them fully into the industry PFC cost calculation.

These comments respond to this invitation by providing the enclosed information, including affidavits and exhibits from experts in its Advertising and Finance Departments, on the methodology and component costs of its 1999 PFC disclosure fees. These supporting materials fully substantiate Southwest's PFC disclosure costs, and FAA should therefore include 100 percent of these documented costs in its industry PFC handling fee calculation. To do otherwise would violate the statutory requirement that FAA determine a uniform average handling fee that fully compensates the airline industry for the cost of administering the PFC program.

A. Background on the Air Carrier PFC Handling Fee.

The Aviation Safety and Capacity Expansion Act of 1990 authorized airports to assess PFCs on airline tickets to fund qualified airport projects. While the Act requires airlines to collect PFCs from passengers on behalf of airports, it allows airlines to retain a portion of the PFCs collected "as compensation for collecting, handling and remitting the PFC revenues."[1] Compensation was initially set at $0.12 per PFC to cover one-time implementation costs and then lowered to $0.08 per PFC to reimburse carriers for ongoing administrative expenses associated with the program.

[1] 14 CFR §158.53.

As part of the AIR-21 legislation passed in 2000, Congress instructed the FAA to reexamine the level of carrier PFC handling fee compensation.[2] Not only were there concerns that the $0.08 per PFC did not fully cover air carriers' costs, but AIR-21 authorized airports to increase PFC levels to $4.50, which would impose new administrative requirements on carriers. Therefore, carriers worked with the FAA from April 2000 through January 2001 to develop: (1) agreed-upon incremental cost categories associated with PFC collection; (2) approved accounting procedures, verified by independent accountants, to calculate the costs associated with administering the PFC program; and finally, (3) 1999 carrier PFC cost data. The FAA seeks to implement the results of this collaborative effort through this NPRM.

B. The Proposed Handling Fee Would Undercompensate the Airline Industry Because it Does Not Fully Reflect Southwest's PFC Disclosure Costs.

The NPRM proposes to increase the air carrier PFC handling fee from $0.08 to $0.10 per PFC collected. The FAA derives this amount by dividing the 1999 PFC handling costs submitted by the carriers by the total number of PFCs collected for that period. Yet because FAA included only a fraction of the disclosure costs submitted by Southwest in its calculation, the resulting fee is unjustifiably low, and would significantly undercompensate all air carriers for their costs in collecting PFCs.

The NPRM states that the total 1999 airline disclosure costs amounted to $0.013 per PFC collected. FAA observes that Southwest's disclosure costs are much higher than the disclosure costs submitted by other carriers. But rather than including all of Southwest's costs in its calculation of the new handling fee, the FAA proposes to include only 10.3 percent of those costs. The FAA arrives at this number by accepting

[2] The Wendell H. Ford Aviation Investment and Reform Act for the 21st Century (Pub. L. 106-181).

100 percent of the disclosure costs submitted by all other carriers, and then arbitrarily capping Southwest's disclosure costs "at a level equal to the disclosure costs for all other carriers combined", which equates to only 10.3 percent of Southwest's actual disclosure costs.

The FAA provides no justification for this approach and does not explain why Southwest's disclosure costs should be capped at any amount less than 100 percent of their value. The FAA concedes that "Southwest's independent accountant, using the agreed-upon procedures, accepted the carrier's claim of disproportionately high disclosure costs," and goes on to state that "the reason provided for the high disclosure cost, that Southwest Airlines relies disproportionately on television fare advertising as causing the higher costs, is not implausible."

The NPRM acknowledges that discounting Southwest's disclosure costs would reduce the handling fee for <u>all</u> air carriers by more than \$.01 per PFC, from \$0.013 to \$0.0024 reimbursement for disclosure costs. Conversely, if Southwest's costs were appropriately reflected in the PFC handling fee calculation, the fee for <u>all</u> airlines would increase from \$0.10 to \$0.11 per PFC collected in 2002-2004 and from \$0.11 to \$0.12 per PFC collected from 2005 forward. While an average uniform fee will, by definition, overcompensate some carriers and undercompensate others, the FAA is required to select a handling fee that <u>fully</u> compensates the industry as a whole. Failing to give full credit to Southwest's disclosure costs would ensure that the industry will be materially undercompensated.

C. Because of its Low-Fare Business Model, Southwest Incurs Much Higher Costs Than Any Other Airline to Comply with the PFC Disclosure Requirement.

As discussed previously, the FAA requires airlines to disclose the amount of applicable PFCs in all television, radio, and print advertisements that reference a specific fare. While this policy applies equally to all airlines *in theory*, it applies disproportionately to Southwest *in practice* due to Southwest's business model, which is predicated on offering low fares to the public via major media outlets, primarily television.

Accordingly, Southwest spends much more on television advertising than other airlines in part because it markets its product directly to consumers rather than working through intermediaries such as travel agencies, corporate travel departments, and multi-airline websites such as Orbitz, Travelocity, and Expedia. Accordingly, Southwest spent $137,739,292 on domestic advertising in 1999, far more than any other U.S. airline.[3] As a result, Southwest also spent a far greater amount than any other airline to comply with the PFC advertising disclosure requirement.

Moreover, Southwest's business model is premised on stimulating air travel with low fares. Low fares, however, are an effective stimulus only if potential travelers are aware that they exist. Therefore, Southwest relies heavily on fare-based television, radio, and print advertising to inform potential customers of the low fares that are available in the market. Unlike other airlines that focus on brand awareness and product identity (*e.g.*, "more leg room in coach" or "fly the friendly skies"), Southwest primarily

[3] Advertising costs incurred in 1999 as noted in Exhibits 3 and 4.

focuses on price-point advertising where a specific city-pair or pairs is highlighted along with an eye-catching price (*e.g.*, "Want to get away? Southwest offers $69 fares from BWI to Florida seven days a week."). Because Southwest concentrates on promoting low fares, rather than brand identity, it is subject to the PFC disclosure requirement in a much larger percentage of its advertisements than other carriers.

In addition, Southwest's fare-based advertising is very expensive. The majority of Southwest's advertising budget is allocated to television commercials, many of which run during Southwest's marquee NFL, NBA, and NHL sponsorships. Almost 70 percent of Southwest's $137.7 million 1999 advertising budget was spent on television advertising. In addition, Southwest primarily purchases 30-second television spots because it believes that shorter messages repeated often are the most effective way to stimulate the market. Under FAA's PFC regulations, Southwest is required to include a PFC disclosure in each of its 30-second fare-based commercials.

D. Southwest's 1999 Spending on PFC Disclosures.

In 1999, Southwest incurred a total of $5,638,595 to comply with the PFC disclosure requirement in its advertising. This amount is comprised of television, radio, and newspaper expenditures of $5,275,217, $193,634, and $156,449 respectively, as well as production and editing costs of $13,294. See Exhibit 1.

1. Television PFC Disclosure Costs.

As discussed previously, Southwest's primary advertising medium is 30-second television commercials, and that medium is therefore by far the largest component of Southwest's disclosure costs. To quantify these costs, Southwest first isolated the fare-based television advertisements that required a PFC disclosure. Exhibit 2 shows that

Southwest ran 14,629 30-second fare-based television commercials in 1999.[4] Dividing the total dollars spent on those commercials by the total number of seconds used yields a cost per second of $72.12. See Exhibit 2.

Next, Southwest's Advertising Department and outside media agency analyzed the creative layout of numerous 30-second 1999 television commercials to determine how much time was consumed by the required PFC disclosure. These advertising professionals determined that, on average, five seconds of each of these commercials were attributable to the PFC disclosure requirement. The steps in this determination are described in detail in the attached affidavit of Jena Atchison, Southwest's Manager of Advertising.

Using this time allocation, Southwest applied the independent-accountant approved formula[5] to calculate its total PFC disclosure costs for TV advertising, by multiplying the number of fare-based television advertisements by the number of seconds required for the PFC disclosure by the cost per second of advertising. As shown below, this calculation yields TV disclosure costs incurred by Southwest of approximately $5.3 million:

> <u>TV Advertising PFC Disclosure Cost</u>: (14,629 30-second fare-based TV ads) x (5 seconds per PFC disclosure) x ($72.12 per second) = 1999 TV PFC Disclosure Fees of $5,275,217.

2. Radio PFC Disclosure Costs.

Southwest applied the above methodology to its 1999 radio advertisements as well. First, Southwest identified all fare-based radio advertisements that required a PFC

[4] Southwest's advertising agency determined which 1999 advertisements referenced specific fares. Only those advertisement creatives, which are listed in Exhibit 8, were used to calculate PFC disclosure costs.

disclosure. Exhibit 2 shows that Southwest ran 15,937 60-second fare-based radio commercials in 1999. Dividing the total dollars spent on these radio commercials by the total number of corresponding seconds yields a cost per second for this medium of $2.43. See Exhibit 2. Then, Southwest's advertising experts determined that the PFC disclosure took approximately five seconds of airtime to communicate in these radio spots.

Southwest then applied the independent-accountant formula to determine its total radio advertising disclosure costs, by multiplying the number of fare-based radio advertisements by the number of seconds required for the PFC disclosure by the cost per second of radio advertising. This produced disclosure costs attributable to Southwest's radio advertising of $193,634:

> Radio Advertising PFC Disclosure Cost: (15,937 60-second fare-based radio ads) x (5 seconds per PFC disclosure) x ($2.43 per second) = 1999 Radio PFC Disclosure Fees of $193,634.

3. Newspaper PFC Disclosure Costs.

Newspaper advertising constitutes almost 100 percent of Southwest's print advertising and except for special circumstances or rare image messages, this medium is used solely to advertise fare sales.[6] Since the PFC disclosure appears in the disclaimer section of print advertisements in a small font, Southwest allocated only 1 percent of the total cost of its 1999 print advertising to the PFC disclosure.

Southwest again applied the independent-accountant approved formula to

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[5] See Exhibit 5 for the independent-accountant approved PFC disclosure cost formula.

[6] As a policy, Southwest only buys fare-based print advertising. However, there are special circumstances, such as the events of 9/11, where Southwest has used print advertising to communicate a more general message.

determine its disclosure costs for print advertising, by multiplying the total amount spent on fare-based newspaper advertisements by the 1 percent allocation of space for the PFC disclosure. This produced disclosure costs of $156,449:

> Newspaper Advertising PFC Disclosure Cost: (1999 spending on fare-based newspaper advertising = $15,644,973) x (1% space allocation) = 1999 Newspaper PFC Disclosure Costs of $156,449.

The summation of the three calculations described above, plus production and editing costs for the PFC disclosures of $13,294 noted on Exhibit 1, produced total 1999 PFC disclosure costs for Southwest of $5,638,595. This is the amount that Southwest reported to the FAA in response to its request for PFC cost data.

CONCLUSION

The information submitted in these comments elaborates upon and fully substantiates Southwest's 1999 PFC disclosure costs, as the NPRM requested. FAA should therefore include 100 percent of Southwest's costs in its calculation of the air carrier PFC handling fee, just as it has with respect to the disclosure costs incurred by all other air carriers. To do otherwise would violate FAA's statutory obligation to determine a uniform average handling fee that <u>fully</u> compensates air carriers for their cost of administering the PFC program.

Respectfully submitted,

Robert W. Kneisley
Associate General Counsel
Southwest Airlines Co.
1250 Eye Street, N.W.
Suite 1110
Washington, D.C. 20005
202-682-4534

February 12, 2003

BEFORE THE
DEPARTMENT OF TRANSPORTATION
FEDERAL AVIATION ADMINISTRATION
WASHINGTON, D.C.

In the matter of REVISIONS TO PFC RULES FOR COMPENSATION TO AIR CARRIERS Notice of Proposed Rulemaking No. 02-19	)	Docket No. FAA-2002-139`8

AFFIDAVIT OF RANI BHANDARI

I, Rani Bhandari, being duly sworn, hereby state and affirm as follows:

1. My name is Rani Bhandari. I am employed as Manager of Passenger Revenue Accounting for Southwest Airlines, a position I have held since September 2001. From September 1998 through September 2001, I was employed in the same department and performed many of the same functions as a Supervisor of Passenger Revenue Accounting.

In my current position, I oversee both the Research and Records Department and the Passenger Revenue Accounting and Audit Department. The Passenger Revenue Accounting and Audit Department is responsible for the administration and auditing of the Southwest Passenger Facilities Charge ("PFC") program. Under my direction, the Department performs an end of the month review of PFC information from ticketing systems that sell Southwest Airlines tickets, audits and analyzes this information, and makes related adjustments. Additionally, my employees research PFC anomalies, process PFC checks for individual airports, and retain the $0.08 PFC handling fee.

Accordingly, I am familiar with Southwest's PFC collection, remittance, and administration procedures and have worked with the Advertising and General Counsel Departments to prepare Southwest's 1999 PFC cost data submitted to the FAA in January 2001.

2. My purpose in executing this affidavit is to authenticate several of the exhibits used in Southwest's calculation of its PFC handling costs, as submitted to the FAA in this proceeding. Specifically, Southwest Exhibits 1, 2, 3, 4, and 5, attached hereto, were prepared by me or under my direction by a Southwest employee or an employee of Camelot Communications ("CCI"), the media purchasing and placement agency retained by Southwest Airlines. The exhibits are based upon information that Southwest, or CCI at Southwest's direction, maintain in the normal course of business. To the best of my knowledge and belief, the exhibits are complete, truthful, and accurate.

Exhibit 1 contains a PFC Disclosure Cost Summary for 1999.

Exhibit 2 contains a schedule of the total number of fare-based television and radio commercials that Southwest aired in 1999, as well as the cost per second for each medium.

Exhibit 3 contains the general ledger Advertising and Promotion expenditures that Southwest made in 1999.

Exhibit 4 contains a copy of the Notes to the Consolidated Financial Statements from the Southwest Airlines 2001 Annual Report which states the advertising expenses that the company incurred for the year ending December 31, 1999.

Exhibit 5 contains the PFC Incremental Cost Definitions and the corresponding Notes from Ernst & Young, Southwest's independent accountants. Cost Definition and Note (c) pertain specifically to the PFC disclosure costs.

Further affiant sayeth not.

____

Rani Bhandari

SWORN TO AND SUBSCRIBED before me, the undersigned notary, on this the _____ day of February, 2003, to certify which witness my hand and official seal.

____

Notary Public

My Commission Expires:

____

BEFORE THE
DEPARTMENT OF TRANSPORTATION
FEDERAL AVIATION ADMINISTRATION
WASHINGTON, D.C.

In the matter of REVISIONS TO PFC RULES FOR COMPENSATION TO AIR CARRIERS Notice of Proposed Rulemaking No. 02-19	Docket No. FAA-2002-13918

AFFIDAVIT OF JENA ATCHISON

I, Jena Atchison, being duly sworn, hereby state and affirm as follows:

1. My name is Jena Atchison. I am employed as Manager of Advertising for Southwest Airlines, a position I have held since January 2001. From July 2000 through January 2001, I was employed in the same department and performed many of the same functions as an Advertising Specialist. Before joining Southwest, I did freelance work in television production, program editing, and on-screen graphics for ten years in the Dallas area.

In my current position, I am responsible for supervising all of the broadcast advertising for Southwest Airlines, from the initial creative strategy to delivery of the finished product. I work closely with the media and creative agencies that Southwest retains to oversee the creative message and the broadcast placement for all television commercials. Within Southwest, I coordinate with the Advertising, General Counsel, and Customer Relations Departments to ensure that the commercials contain all of the necessary information on the fare or product being advertised and that the information is displayed for an appropriate length of time. Accordingly, I am familiar with the Passenger Facility Charge ("PFC") advertising disclosure requirement and oversee its inclusion in all Southwest fare-based television advertising.

2. The purpose of this affidavit is to describe the process by which Southwest derived the amount of time necessary for it to disclose applicable PFC charges in its 1999 fare-based television advertisements.

3. Attached hereto are Southwest Exhibits 6, 7, and 8. These exhibits were prepared by me or under my direction by a Southwest employee or an employee of Camelot Communications ("CCI"), the media purchasing and placement agency retained by Southwest Airlines. The exhibits are based upon information that Southwest, or CCI at Southwest's direction, maintain in the normal course of business. To the best of my knowledge and belief, the exhibits are complete, truthful, and accurate.

Exhibit 6 contains the script of a 1999 30-second fare-based television commercial with time allocations marked for each portion of the commercial.

Exhibit 7 contains a schedule of the 1999 advertising production costs attributable to the PFC disclosure requirement for television, radio, and newspaper advertisements.

Exhibit 8 contains all of the fare-based commercial creative messages that Southwest aired in 1999. Each of these creatives were modified for different fare sales and ran multiple times in various markets throughout the year.

4. Southwest used the methodology outlined below to determine the amount of time required in each fare-based television advertisement for the PFC disclosure.

A. A typical 30-second fare-based commercial from 1999 was used to model the impact of including the PFC disclosure in Southwest's television advertisements. This commercial consisted of approximately 17 seconds of creative message (*i.e.*, entertainment), 10 seconds of fare offer, which contained a 5-second fare offer (*i.e.*, the fare and applicable purchase restrictions) and a 5-second disclosure screen (*i.e.*, the fare, federal tax, and PFC disclosure), and 3 seconds of the Southwest logo tag (*i.e.*, "Ding! You are now free to move about the country."). Because television advertising is so expensive, Southwest carefully and deliberately allocates every second of screen space to communicate helpful information while maintaining high customer retention.

B. Before the PFC disclosure requirement was imposed, Southwest's fare-based commercials contained a single fare-offer screen, or some variation thereof, which lasted approximately 5 seconds. This screen included the fare and applicable purchase restrictions. All of the disclosures occupied at most two lines of text. For the reasons explained below, Southwest could not fit the additional PFC disclosure on this screen within its longstanding, pro-consumer advertising guidelines.

C. Southwest adheres to minimum size and display time standards for its disclosure copy to ensure that this information is of sufficient size for viewers to read comfortably from a reasonable television viewing distance. Accordingly, the standard size scan-line (analogous to font in newspaper advertising) that Southwest uses for its disclosure copy in its television advertisements is 16. In addition, Southwest ensures that the disclosures are displayed on the screen for a sufficient amount of time to be read by the average viewer (*e.g.*, 5 seconds).

D. It has been Southwest's longstanding policy to include a maximum of two lines of disclosures on each screen. This policy is in place to ensure that the information on the screen has a clean appearance and is easy for viewers to read in the time available. Because the fare screen communicates important purchase information to the viewer, this policy ensures that the screen is not confusing or misleading to consumers.

E. In order to comply with the Department of Transportation regulations prohibiting unfair and deceptive advertising, and because Southwest ensures that its passengers have full and appropriate information to make informed purchase decisions, Southwest always displays the PFC disclosure on the same screen as the fare offer. This requirement naturally limits how and where Southwest can display the required PFC notification.

F. When the PFC disclosure requirement was imposed in 1991, an additional line of disclosures became necessary. Given the above scan-line standards, Southwest's longstanding policy to limit the lines of disclosure to no more than two per screen, and the requirement for display of PFC information proximate to the fare, the additional PFC disclosure line required a new 5-second fare screen. Therefore, as reflected in Southwest's 1999 fare-based commercials, the fare and applicable purchase restrictions are displayed for 5 seconds and then fade away and the next screen – with the fare, federal tax, and PFC disclosure – appears on to the screen for the next 5 seconds. *This additional 5-second screen of disclosure information would not be necessary and could be used for other purposes if the FAA did not require airlines to disclose applicable PFCs in all fare-based advertisements.*

G. If the PFC disclosure requirement did not apply, Southwest could have used the 5 seconds required for the second disclosure screen to display additional creative material, an additional fare offer, or a promotion of one of Southwest's business products (such as "Book online at southwest.com", "Great vacation packages at swavacations.com", or "Join our Rapid Rewards travel program."). Because Southwest is required to extend the fare offer screen to accommodate the PFC disclosure, it is not able to utilize the entire 30-second commercial to promote its products and must therefore purchase additional advertising to achieve the same market impact and level of consumer awareness.

H. Without the additional disclosure-screen requirement, Southwest would not display a single fare for 10 seconds. Indeed, the TV commercials that Southwest aired before the PFC disclosure requirement was imposed used those 5 seconds in a variety of ways that are no longer possible: to extend the creative portion of the commercial, to display the fare offer in larger font, to offer the fare on two separate screens at the beginning and end of the commercial, and to include the "call to action" (*i.e.*, call 1-800-IFLYSWA) with the fare.

H. For the reasons explained above, the amount of time attributable to the PFC disclosure requirement in Southwest's fare-based 1999 television commercials is 5 seconds per commercial.

Further affiant sayeth not.

____

Jena Atchison

SWORN TO AND SUBSCRIBED before me, the undersigned notary, on this the

______ day of February, 2003, to certify which witness my hand and official seal.

____

Notary Public

My Commission Expires:

____

Exhibit 1

Southwest Airlines Co.
PFC Disclosure Costs - Summary
FY1999

	Cost per Second		# of Seconds for PFC disclosure		PFC costs	Spots for 1999		1999 Total PFC Disclosure Costs
TV and Radio Broadcast								
(Airtime Costs Paid to CCI)								
TV: 30 Second Spot	$72.12	**(a)**	5	**(b)**	$360.60	14,629	**(a)**	**$5,275,217.40**
Radio: 60 Second Spot	2.43	**(a)**	5	**(b)**	12.15	15,937	**(a)**	**193,634.55**
								5,468,851.95
					Costs per Job	Jobs for 1999		
Editing/Proofing/Production Costs								
GSDM - Ad agency					153.33 **(c)**	48	**(c)**	7,359.84
Dieste - Spanish Ad Agency					228.33 **(c)**	3	**(c)**	684.99
SWA - Advertising Team					7.50 **(c)**	51	**(c)**	382.50
								8,427.33
Total TV and Radio Broadcast								5,477,279.28
					Total Print Purchases	% of PFC Adv. Space		
Newspaper Print (Print costs paid to CCI)					15,644,973	1	**(d)**	**156,449.73**
					Costs per Job	Jobs for 1999		
Editing/Proofing/Production Costs								
GSDM - Ad agency					35.83 **(c)**	87	**(c)**	3,117.21
Dieste - Spanish Ad Agency					65.83 **(c)**	10	**(c)**	658.30
SWA - Advertising Team					11.25 **(c)**	97	**(c)**	1,091.25
								4,866.76
Total Newspaper Print								161,316.49
Total Marketing Disclosure Costs								**$5,638,595.77**

(a) "Cost Per Second" represents cost per second for all ads which included PFC language run during 1999. "Spots for 1999" represents the number of times ads which included PFC language were run. Calculated at Exhibit 2.
(b) Estimated time for PFC disclosure costs. 30 second TV ad typically consists of 17 seconds of "creative", 10 seconds of disclosures, 3 seconds of tagline. See example of ad and breakdown of seconds at Exhibit 6.
(c) Calculated at Exhibit 7.
(d) Approximate percent of all newspaper spending that is related to PFCs.

Note: Formula reflects indepedent-accountant approved cost definition for PFC Disclosure Cost. See Exhibit 4.

Exhibit 2

Southwest Airlines Co.
PFC Disclosure Costs
Airtime Costs for Fare-Based Ads
FY1999

Market	(a) TV Broadcast 30 Sec	(a) Radio Broadcast 60 Sec	(b) Dollars 30 Sec	(b) Dollars 60 Sec	Dollars Total	Cost - 30 $/ Sec	Cost - 60 $/ Sec
ABQ	78	437	$ 21,798.25	$ 19,730.63	$ 41,528.88	$ 9.32	$ 0.75
AUS	129	705	108,948.75	55,925.75	164,874.50	28.15	1.32
BDL	156	255	138,316.25	54,293.75	192,610.00	29.55	3.55
BNA	369	532	192,638.75	67,090.50	259,729.25	17.40	2.10
BWI	1,572	913	1,431,845.50	117,410.50	1,549,256.00	30.36	2.14
CLE	242	264	294,566.50	19,601.00	314,167.50	40.57	1.24
CRP	-	147	-	5,992.50	5,992.50	n.c.	0.68
DAL	354	483	464,250.00	99,552.50	563,802.50	43.71	3.44
ELP	-	88	-	9,537.00	9,537.00	n.c.	1.81
FLL	182	433	111,795.80	66,709.70	178,505.50	20.48	2.57
HOU/IAH	435	626	579,903.75	132,229.75	712,133.50	44.44	3.52
HRL	-	176	-	7,996.80	7,996.80	n.c.	0.76
ISP	468	1,215	48,938.75	152,439.00	201,377.75	3.49	2.09
JAN	70	167	9,065.25	6,711.60	15,776.85	4.32	0.67
JAX	74	172	15,937.50	12,295.25	28,232.75	7.18	1.19
LAS	-	210	-	17,646.00	17,646.00	n.c.	1.40
LAX/BUR/C	978	913	3,973,921.25	374,175.13	4,348,096.38	135.44	6.83
MCI	276	215	508,960.50	23,349.50	532,310.00	61.47	1.81
MCO	208	-	245,117.75	0.00	245,117.75	39.28	n.c.
MDW	2,969	1,006	3,348,291.10	248,720.63	3,597,011.73	37.59	4.12
MHT	1,012	265	1,625,688.50	74,107.25	1,699,795.75	53.55	4.66
MSY	61	200	21,611.25	18,071.00	39,682.25	11.81	1.51
OAK/SFO	509	1,139	648,596.00	250,495.00	899,091.00	42.48	3.67
PDX	129	197	107,839.75	17,544.00	125,383.75	27.87	1.48
PHX	934	352	1,031,652.80	30,375.05	1,062,027.85	36.82	1.44
PVD	182	177	57,481.25	21,530.50	79,011.75	10.53	2.03
RDU	586	801	510,595.00	62,952.70	573,547.70	29.04	1.31
RNO	70	138	5,261.50	4,781.25	10,042.75	2.51	0.58
SAN	186	708	113,432.50	96,772.50	210,205.00	20.33	2.28
SAT	154	656	150,079.00	68,927.35	219,006.35	32.48	1.75
SEA	666	118	1,003,513.00	18,585.25	1,022,098.25	50.23	2.63
SLC	121	584	68,276.25	33,554.50	101,830.75	18.81	0.96
SMF	253	983	117,170.25	99,171.20	216,341.45	15.44	1.68
STL	519	185	478,672.75	15,138.50	493,811.25	30.74	1.36
SYS (ntwk/na	432	-	13,855,160.45	0.00	13,855,160.45	1,069.07	n.c.
TPA	255	253	363,885.00	15,283.00	379,168.00	47.57	1.01
TUS	-	224	-	8,976.00	8,976.00	n.c.	0.67
Total	14,629 (c)	15,937 (c)	$ 31,653,210.90	$ 2,327,672.54	$ 33,980,883.44	$ 72.12 (c)	$ 2.43 (c)

(a) This represents the total number of times any of the 90 ISCI codes (shown on Exhibit 8) were run during 1999, in each market. Obtained from CCI.
(b) Represents airtime costs for total number of times any of the 90 ISCI codes were run in that market. Obtained from CCI
(c) Total Dollars/Total Spots: ($31,653,210.90/14,629 = $72.12 and $2,327,672.54/15,937 = $2.43). Shown on Exhibit 1.

Southwest Airlines Co.
PFC Disclosure Costs - General Ledger Amounts
FY1999

		FY 1999 Actual Total Year	
Advertising Newspaper (56010)	(a)	15,644,973	(b)
Advertising Tv (56020)		85,221,803	(c)
Advertising Radio (56030)		8,474,513	(d)
Advertising Billboards (56040)		10,320,719	
Advertising Production Costs (56060)		8,999,395	(e)
Media Advertising		128,661,402	
Other Advertising		7,468,491	
Advertising		136,129,893	
Promotions Including SABRE		1,609,399	
Advertising and Promotions		$\boxed{137,739,292}$	(f)

(a) This represents media costs paid to Camelot Communications Inc. ("CCI")
(b) Shown on Exhibit 1.
(c) Amount includes the $31.7 million shown on Exhibit 2.
(d) Amount includes the $2.3 milion shown on Exhibit 2.
(e) Amount includes production costs paid to GSD&M and Dieste calculated in Exhibit 7.
(f) Amount ties to Notes to Audited Financial Statements in Annual Report. See Exhibit 4.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
December 31, 2001

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PRESENTATION Southwest Airlines Co. (Southwest) is a major domestic airline that provides primarily shorthaul, high-frequency, point-to-point, low-fare service. The consolidated financial statements include the accounts of Southwest and its wholly owned subsidiaries (the Company). All significant intercompany balances and transactions have been eliminated. The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from these estimates. Certain prior year amounts have been restated to conform to the current year presentation.

CASH AND CASH EQUIVALENTS Cash equivalents consist of certificates of deposit and investment grade commercial paper issued by major corporations and financial institutions. Cash and cash equivalents are highly liquid and generally have original maturities of three months or less. Cash and cash equivalents are carried at cost, which approximates market value.

INVENTORIES Inventories of flight equipment expendable parts, materials, and supplies are carried at average cost. These items are generally charged to expense when issued for use.

PROPERTY AND EQUIPMENT Depreciation is provided by the straight-line method to estimated residual values over periods ranging from 20 to 25 years for flight equipment and 3 to 30 years for ground property and equipment. See Note 2 for further information on aircraft depreciation. Property under capital leases and related obligations are recorded at an amount equal to the present value of future minimum lease payments computed on the basis of the Company's incremental borrowing rate or, when known, the interest rate implicit in the lease. Amortization of property under capital leases is on a straight-line basis over the lease term and is included in depreciation expense. The Company records impairment losses on long-lived assets used in operations when events and circumstances indicate that the assets might be impaired and the undiscounted cash flows to be generated by those assets are less than the carrying amounts of those assets.

AIRCRAFT AND ENGINE MAINTENANCE The cost of scheduled engine inspections and repairs and routine maintenance costs for aircraft and engines are charged to maintenance expense as incurred. Scheduled airframe inspections and repairs, known as "D" checks, are generally performed every ten years. Costs related to "D" checks are capitalized and amortized over the estimated period benefited, presently the least of ten years, the time until the next "D" check, or the remaining life of the aircraft. Modifications that significantly enhance the operating performance or extend the useful lives of aircraft or engines are capitalized and amortized over the remaining life of the asset.

REVENUE RECOGNITION Tickets sold are initially deferred as "Air traffic liability." Passenger revenue is recognized when transportation is provided. "Air traffic liability" primarily represents tickets sold for future travel dates and estimated refunds, or exchanges, of tickets sold for past travel dates. Estimated refunds and exchanges, including the underlying assumptions, are evaluated each reporting period with resulting adjustments included in "Passenger revenue." Factors which may affect estimated refunds include, but may not be limited to, the Company's refund policy, the mix of refundable and nonrefundable fares, and fare sale activity. The Company's estimation techniques have been consistently applied from year to year; however as with any estimates, actual refund and exchange activity may vary from estimated amounts. The Company believes it is unlikely that materially different estimates would be reported under different assumptions or conditions.

FREQUENT FLYER PROGRAM The Company accrues the estimated incremental cost of providing free travel for awards earned under its Rapid Rewards frequent flyer program. The Company also sells flight segment credits and related services to companies participating in its Rapid Rewards frequent flyer program. Prior to 2000, revenue from the sale of flight segment credits was recognized when the credits were sold. However, beginning January 1, 2000, funds received from the sale of flight segment credits and associated with future travel are deferred and recognized as "Passenger revenue" when the ultimate free travel awards are flown or the credits expire unused. See Note 2.

ADVERTISING The Company expenses the costs of advertising as incurred. Advertising expense for the years ended December 31, 2001, 2000, and 1999 was $147.6 million, $141.3 million, and $137.7 million, respectively.

STOCK-BASED EMPLOYEE COMPENSATION Pursuant to Statement of Financial Accounting Standards No. 123 (SFAS 123), "Accounting for Stock-Based Compensation," the Company accounts for stock-based compensation plans utilizing the provisions of Accounting Principles Board Opinion No. 25 (APB 25), "Accounting for Stock Issued to Employees" and related interpretations. See Note 12.

FINANCIAL DERIVATIVE INSTRUMENTS The Company utilizes a variety of derivative instruments, including both crude oil and heating oil based derivatives, to hedge a portion of its exposure to jet fuel price increases. These instruments primarily consist of purchased call options, collar structures, and fixed price swap agreements. Prior to 2001, the net cost paid for option premiums and gains and losses on all financial derivative instruments, including those terminated or settled early, were deferred and charged or credited to fuel expense in the same month that the underlying jet fuel being hedged was used. However, beginning January 1, 2001, the Company adopted Statement of Financial Accounting Standards No. 133 (SFAS 133), "Accounting for Derivative Instruments and Hedging Activities," as amended, which changed the way it accounts for financial derivative instruments. See Note 2 and Note 9.

RECENT ACCOUNTING DEVELOPMENTS During 2001, the Financial Accounting Standards Board (FASB) issued SFAS No. 143, "Accounting for Asset Retirement Obligations," which is effective for financial statements issued for fiscal years beginning after June 15, 2002. The pronouncement addresses the recognition and remeasurement of obligations associated with the retirement of tangible long-lived assets. On October 3, 2001, the FASB issued SFAS No. 144, "Accounting for the Impairment or Disposal of Long-Lived Assets," which is effective for financial statements issued for fiscal years beginning after December 15, 2001. SFAS No. 144 supersedes SFAS No. 121, "Accounting for the Impairment of Long-Lived Assets and for Long-Lived Assets to Be

Exhibit 5

FAA Approved PFC Incremental Cost Definitions and Independent Accountants' Notes

Cost Definition	Notes
a. Credit Card Fees: A fee associated with and paid with the processing of each PFC transaction inherent in a ticket with a credit card form of payment.	This equals PFC dollars collected less PFC dollars refunded multiplied by the credit card sales percentage and average discount rate for the year.
b. Audit Fees: Fees associated with the annual audits of the PFC process by the independent auditors as required by CFR 158.69 (b) (1), including additional fees relating to the PFC Agreed Upon Procedures recommended by the FAA. In addition, this includes costs related to the internal preparatory work for the audits.	This is based on the audit fee agreement with Ernst & Young LLP.
c. PFC Disclosure: Based on the FAA requirement to provide notice that PFC fees may be applicable to the passenger, the airline must pay for all disclosure to include this communication.	This equals average PFC costs per broadcast or print advertisement multiplied by the number of spots/jobs for the year multiplied by the portion of spots/jobs attributed to PFC's.
d. Reservations: Cost of increased telephone "talk time" with airline customers explaining PFC's and their applicability to their journey when the reservation is made by telephone.	This equals the number of calls requiring explanation multiplied by the average number of seconds for explanation multiplied by the average reservation agent labor rate per second (including benefits) for the year.
e. Passenger Service: Cost of increased face-to-face time with airline customers explaining PFC's and their applicability to their journey and the issuance of their ticket when the reservation is made or when a ticket is purchased at a ticket office. Time and material associated with the issuance of documents (including Special Service Tickets, Miscellaneous Charge Orders, Prepaid Ticket Authority, Refund and Exchange Documents) specifically for collection of PFC's.	This equals average passenger service hours worked multiplied by the percentage of time spent on PFC explanations multiplied by the average hourly passenger service agent labor rate (including benefits) for the year.
f. Revenue Accounting, Data Entry, Accounts Payable, Tax, and Legal: PFC-specific costs for personnel assigned to tasks related to the calculation of PFC distribution amounts, including assurance of proper acknowledgement of PFC approved airports, calculation of amounts due, generation and distribution of payments and reports to PFC approved airports. This line item includes any PFC-specific carrier cost for manual data entry of the PFC (additional keystrokes), Refund Staff, and Bad Debt (cash). In addition,	This equals the number of hours spent by Revenue Accounting on the calculation of PFC distribution amounts and related reportwork multiplied by the average hourly labor rate (including benefits) for that group, plus the number of hours spent by Accounts Payable on generation of the PFC payments multiplied by the average hourly salary (including benefits) for that group.

Exhibit 6

CLIENT 80924.10 SWAIR dh

TITLE "Dinosaur/Fun Fares/Up to $12/ Sept./Rev."

MEDIUM TV YWEA0853

LENGTH/SIZE :30 (Page 1)

DATE 9/9/98; Rev. 9/11 A

WRITER MW/GB PRODUCER D Bro

GSD&

AS PRODUCED

VIDEO		AUDIO
OPEN ON A MOM HAND-SEWING A CHILD'S DINOSAUR COSTUME.		17 Seconds "Creative"
CUT TO LITTLE GIRL RUNNING UP GARDEN PATH TO FRONT DOOR.		
CUT BACK TO MOM WORKING ON DINOSAUR'S FOOT.		
GIRL BURSTS IN CARRYING A BOX AND MAKES AN ANNOUNCEMENT.	DAUGHTER:	Guess what?! Guess what?! Suzie Federman got sick! So I don't have to be the dumb dinosaur. I get to be the peacock!
MOM'S EXPRESSION CHANGES FROM BEING GLAD TO SEE HER DAUGHTER TO A CRESTFALLEN EXPRESSION.		
DAUGHTER EMPTIES A BOX OF PEACOCK FEATHERS ONTO THE TABLE.		
MOM'S FACE COLLAPSES AS SHE ABSORBS THE IMPACT OF HER DAUGHTER'S NEWS.	MOM:	Great.... Peacock...
DAUGHTER GIGGLES EXCITEDLY AS SHE TOSSES THE FEATHERS IN THE AIR.		
	ANNCR:	Wanna get away?

Exhibit 6

CLIENT	80924.10 SWAIR dh	TITLE	"Dinosaur/Fun Fares/Up to $12/ Sept./Rev."
MEDIUM	TV YWEA0853	LENGTH/SIZE	:30 (Page 2)
DATE	9/9/98; Rev. 9/11 A	WRITER	MW/GB PRODUCER D Bro

GSD&M

AS PRODUCED

VIDEO	AUDIO
CUT TO SOUTHWEST PLANE FLYING OVERHEAD.	SFX: PLANE
SUPER OVER CLOUDS. SUPER: Starting at $39 Each Way With Roundtrip 7-Day Advance Purchase. DISC: Seats are limited. Other restrictions apply.	ANNCR: Southwest has your ticket to freedom... 5 seconds "FARE OFFER"
DISCLAIMER CHANGES TO: Fares do not include federal tax of $1 or $2 per segment and airport taxes of up to $12 roundtrip.	5 seconds "Disclosure Screen" ...with Southwest Airlines' Fun Fares that begin at $39. SFX: DING
SUPER: Southwest Airlines [FADES ON] A Symbol Of Freedom® SUPER: 1-800-I-FLY-SWA® www.southwest.com	CAPTAIN VO: You are now free to move about the country. 3 seconds Logo TAG

Exhibit 7

Southwest Airlines Co.
PFC Disclosure Production Costs
FY1999

This exhibit contains the advertising production costs (editing/proofing) required for PFC disclosures in 1999. The Southwest Marketing Department obtained the number of jobs (one job may include one or more commercials (ISCI)) which were ordered to "revise" ads. Revisions relate to pricing and disclosure information which requires the PFC disclosure to be reviewed.

Bold Underlined Amounts
Shown on Exhibit 1

TV/Radio Broadcast:

GSD&M Agency: To create, edit, and produce PFCs on a TV or Radio spot: **$153.33 per job**

10 min. Proofing - $35/hr = $5.83 per job
10 min. Acct. Service - $60/hr = $10 per job
15 min. Traffic - $35/hr = $8.75 per job
15 min. Producer - $90/hr = $22.50 per job
15 min. Editorial - $425/hr = $106.25 per job

Dieste: PFC Broadcast Labor & Edit per job: **$228.33 per job**

10 min. Proofing - $ 125 / hr = $20.83
10 min. Acct. Service - $ 75 / hr = $12.50
15 min. Traffic - $ 70 / hr = $17.50
15 min. Producer - $110/hr = $27.50
15 min. Editorial - $600/hr = $150.00

SWA: PFC Broadcast Labor per job: **$7.50 per job**

10 min. Proofing - at $45 / hr = $ 7.50

Newspaper Costs: (Media which includes PFC information only.)

GSD&M: To create, edit & produce PFCs on all print jobs: **$35.83 per job**

10 min. Proofing - $35/hr = $5.83 per job
10 min. Acct. Service - $60/hr = $10 per job
15 min. Traffic - $35/hr = $8.75 per job
15 min. Production - $45/hr= $11.25 per job

Dieste: To create, edit & produce PFCs on all print jobs: **$65.83 per job**

10 min. Proofing - $ 125 / hr = $20.83
10 min. Acct. Service - $ 75 / hr = $12.50
15 min. Traffic - $ 70 / hr = $17.50
15 min. Production - $ 60 / hr = $15.00

Exhibit 7

SWA: PFC Print Labor per job **$11.25 per job**
15 min. Proofing - $45 / hr = $11.25

Number of Jobs

GSD&M Agency:	Broadcast jobs in 1999 (Includes TV & Radio):	**48**
	Print jobs in 1999	**87**
Dieste:	Broadcast jobs in 1999 (Includes TV & Radio)	**3**
	Print jobs in 1999	**10**
SWA:	48 GSD&M Broadcast Jobs + 3 Dieste Broadcast Jobs: Total 1999 Broadcast jobs	**51**
	87 GSD&M Print Jobs + 10 Dieste Print Jobs: Total 1999 Print jobs	**97**

Exhibit 8

Southwest Airlines Co.
PFC Disclosure Costs - ISCI Advertising Creatives That Contained PFC Disclosures
FY1999

ISCI	NAME
DIQB2837	WINGS/:30
SWM90056	MIGHTY FINE WITH 99
SWM90106	FREEDOM TOUR 99/REV
SWM90116	DECONGESTANT/REV
SWM90126	CAVEAT/REV
SWM90136	ADDIT. CIT. BESTSELLER BNA RV2
SWM90146	ADDIT. CIT. BESTSELLER MDW RV2
SWM90156	ADDIT. CIT. BESTSELLER BWI RV2
SWM90166	ADDIT. CIT. BESTSELLER TPA RV2
SWM90176	LOUDMOUTH LILLY/CA
SWM90536	WE SV PEANUTS/RDU/PRE/$2.25
SWM90546	KATY'S CAKES/FF/RV 2/DAL
SWM90556	UNHAPPY HOME/FF/RV/DAL
SWM90616	UNHAPPY HOME/FF/REV. 2
SWM90626	KATY'S CAKES/FF/REV. 3
SWM90756	LOUDMOUTH LILLIAN W/DISC
SWM90986	LINCOLN LINK/BDL-BWI/PRE
SWM91006	FRDM TOUR 99/BDL-BNA PRE 2.50
SWM91036	ADD. CITIES BEST SELL/BDL-MDW
SWM91046	ADD. CITIES BEST SELL/BDL-BNA
SWM91066	ADD. CITIES BEST SELL/BDL-BWI
SWM91076	WE SV PEA/BDL/BWI/PRE/$2.50
SWM91086	WE SV PEA/BDL/MDW/PRE/$2.50
SWM91096	WE SV PEA/BDL/BNA/PRE/$2.50
SWM91146	UNHAPPY HOME/FF/REV. 3
SWM91196	UNHAPPY HOME/FF/BDL/REV
YWEA1633	TUMBLEWEED/REV. 3
YWEA1643	MOVIE/CA
YWEA1653	DINOSAUR/CA
YWEA1683	SS/WATCH BG/LA AREA-LAS 1/99
YWEA1763	SS/PLANE BG/LA AREA-PHX 1/99
YWEA1773	SS/PLANE BG/PHX-LA AREA 1/99
YWEA1883	SS/BLACK BG/ISP-BWI/PRE/1-99R2
YWEA1893	CLOUDS/BWI-ISP
YWEA2123	MR. RIGHT/FF/AUDIO/REV
YWEA2143	CLOUDS/MDW-ISP/POST
YWEA2153	CLOUDS BWI-ISP/POST
YWEA2453	CONCERT/$99/REV
YWEA2463	CONCERT/$99/ W/TRAVEL/REV
YWEA2493	DINOSAUR/$59/CHICAGO/REV
YWEA2513	WEL/RDU/NW SVC/PRE/TAX $2.25
YWEA2523	WEL/RDU/NW SVC/PRE #2/TX $2.25
YWEA2563	MR. RIGHT/FUN FARES/RV 2
YWEA2573	CONCERT/$99/RDU
YWEA2633	MR. RIGHT/FF/REV. 3

ISCI	NAME
YWEA2743	MONITOR BWI-RDU REV
YWEA2753	MONITOR MDW-RDU REV
YWEA2783	MOVIE/FF/$2.25
YWEA2903	CONCERT/FF/REV 3BORS
YWEA3063	SS/BBG/ISP-BWI POST 4/99
YWEA3333	CLOUDS/RDU-MDW/BNA
YWEA3363	MONITOR/MDW-RDU/POST
YWEA3463	CHAPEL/$99
YWEA3933	CHAPEL/DAL/$39
YWEA3973	WEL 2/NEW SVC/BDL-BNA&MDW
YWEA3983	WEL/BDL/NEW SVC/MCO&BWI
YWEA4093	CONCERT/CALIFORNIA
YWEA4273	CONCERT/STL/REV
YWEA4283	CONCERT/MDW/REV
YWEA4303	WEL #2/BDL/NW SVC/BNA&MDW/REV
YWEA4313	WEL/BDL/NW SVC/MCO&BWI/REV
YWEA4323	REV PL/BNA-BDL/REV
YWEA4333	REV PL/MCO-BDL/REV
YWEA4343	REV PL/BWI-BDL/REV
YWEA4353	REV PL/MDW-BDL/REV
YWEA4363	CHAPEL/DAL/$39/REV
YWEA4373	TALK TOY/BNA-BDL/REV 2
YWEA4393	TALK TOY/MCO-BDL/REV 2
YWEA4413	DINOSAUR/$99/LAS/PHX/STL
YWEA4423	DINOSAUR/$99/MDW
YWEA4433	MOVIE/FF/$2.50
YWEA4583	REF/FF/$2.50
YWEA4793	DINOSAUR/$99/LA/BAY AREA-REV.
YWEA4893	HOW LONG?/CHERRIES/MDW
YWEA4923	HOW LONG?/CHERRIES/LAX
YWEA5393	REF/99
YWEA5843	CLOUDS/SLC
YWEA5853	CLOUDS/SEA
YWEA5863	CLOUDS/PHX
YWEA5873	CLOUDS/HOU
YWEA5883	CLOUDS/BAY AREA
YWEA5903	CLOUDS/LAX
YWEA6363	MR. RIGHT/$99
YWEA6583	REF/$99/NOV
YWEA6593	CONCERT/$99/NOV
ZDST9034	GOSSIP-FUN FARES
ZDST9036	VACATION-FF W/LEGAL
ZDST9110	HISP/VACATION $99 FARE
ZDST9112	GOSSIP-$99 FARE
ZDST9141	GOSSIP/$99 FARE/REV

SWMxxx = 60 second Radio Ads (25 total)
YWEAxxx/DIQ = 30 second TV Ads (60 total)
ZDSTxxx = Spanish: 30 second Radio (3 total) and
60 second TV Ads (2 total)